Revenue (195 -48) Department

MS. SERIES.

G.O. No. 2061

Dated 30.3.48.

[Despatch Abstract.]

Tax--Madras General Sales Tax Act, 1939--Dealers in Electrical energy--liability to registration--Under section 8-A Orders Passed.

GOVERNMENT OF MADRAS.
Abstract.

Tax--Madras General SAles Tax Act, 1939--Dealers in Electrical energy--Liability to registration--Under section 8-A--Orders passed.

REVENUE DEPARTMENT(N).

G.O.MS.NO.2061 dated/30.5.48.
Read the following.

From the chief Electrical Inspector to Government,
Letter No.4051 D/48-1 dated/28.6.48.

ORDER:

A doubt has been raised whether it is necessary for the dealers in electrical energy to get themselves registered under section 8(A) of the Madras General Sales X Tax Act, 1939 The term "goods" as defined in section 2(c) of the Madras General Sales Tax Act, 1939 does not include "electrical energ and a person who deals in electrical energy is not a "dealer" as defined in section 2(b) of the Act. He is therefore not liable to registration under section ~~8~~ 8-A of the Act. But electric licensees who are engaged not only in the business of buying or selling electric energy but also in the business of buying or selling "goods" proper will be dealers within the meaning of the Act and have to register themselves under section 8-A if their turnover is not less than Rs.7,500 in a year. It will, however, be a question of fact in each case whether the license deals exclusively in the business of selling electric energy or along with other business.

(By Order of His Excellency the Governor)

(Sd.) X X
SECRETARY TO GOVERNMENT.

To the Board of Revenue.
Copy to the Chief Electrical Inspector to Government,
Chepauk.
Copy to Public ~~W~~ Work Department.

/True Copy/

OFFICE ASSISTANT
MADRAS RECORD OFFICE.

C.NV.
21.12.